

SALES AND USE TAX RETURN FORM OS-114

General Instructions

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.
2. DUE DATE:
Return is due one month after period ending. Return must be postmarked on or before the due date.
3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.
4. INTEREST: For late payment - 1% of tax due per month from due date.
5. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.
6. NEW OWNERS: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. Make check payable to: **COMMISSIONER OF REVENUE SERVICES.**
(Be sure to include the Tax Registration Number on your check.)
FOR COMPLETE INSTRUCTIONS SEE FORM O-88.

For Department Use Only

For Period Ending

Connecticut Tax Registration Number

Please enter any changes to your
name or address below.

New Trade Name:

New Mailing Address:

☐ Please check if change applies to both mailing and
physical address.

New Physical Location (P.O. Box Not Acceptable)

1	Gross receipts from sales of goods	▶	1		
2	Gross receipts from leases and rentals	▶	2		
3	Gross receipts from labor and services	▶	3		
4	Purchases of goods by your business subject to use tax	▶	4		
5	Leases and rentals by your business subject to use tax	▶	5		
6	Purchases of services by your business subject to use tax	▶	6		
7	Total: Add Lines 1 through 6	▶	7		
8	Total deductions: <i>Please complete reverse side, enter amount from Total Deductions here.</i>	▶	8		
9	Balance subject to tax: <i>Subtract Line 8 from Line 7, but not less than zero</i>	▶	9		
10	Gross amount of tax due: <i>Multiply Line 9 by 6% (.06)</i>	▶	10		
11	Credits: <i>See Form O-88, Instructions</i>	▶	11		
12	Net amount of tax due: <i>Subtract Line 11 from Line 10</i>	▶	12		
13	For late payment of tax: <i>See General Instructions</i> Interest ▶ _____ + Penalty ▶ _____ =		13		
14	Total amount due: <i>Add Line 12 and Line 13</i>	▶	14		

Please Complete Items Below

If this return is not for a full period, enter dates covered: From: To:

If this business has changed ownership since your last return, enter name and address of new owners and date sold:

Name: Address: Date Sold:

If this is your first return, please enter business starting date:

If you are out of business, please enter last business date:

I declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief, it is true, complete and correct.
(The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Taxpayer's Signature

Title

Date

Paid Preparer's Signature

Paid Preparer's Address

Date

Missing line numbers reflect changes in sales tax exemptions

OS-114 (Back) REV. 7/99